Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listings of Claims:

Claims 1-28 (canceled)

- 29. (Original) A power MOSFET comprising:
- a substrate of a first conductivity type;

an epitaxial layer on said substrate, said epitaxial layer generally being of a second conductivity type opposite to said first conductivity type, a trench being formed in said epitaxial layer;

- an insulating layer lining a bottom and a sidewall of said trench;
- a conductive gate in said trench;
- a source region adjacent a surface of said epitaxial layer; and
- a drain-drift region of said first conductivity type extending through said epitaxial layer from a bottom of said trench to said substrate, said drain-drift region forming a PN junction with a portion of said epitaxial layer of said second conductivity type.
- 30. (Original) The power MOSFET of Claim 29 wherein at least 75% of a cross-sectional area of said drain-drift region is located directly below said trench.
- 31. (Original) The power MOSFET of Claim 30 wherein at least 90% of a cross-sectional area of said drain-drift region is located directly below said trench.
- 32. (Original) The power MOSFET of Claim 29 wherein said PN junction intersects a sidewall of said trench.
- 33. (Original) The power MOSFET of Claim 29 wherein said PN junction is concave in the towards an interior portion of said drain-drift region.
- 34. (Original) The power MOSFET of Claim 29 wherein said drain-drift region comprises a plurality of implants made at different energies.
- 35. (Original) The power MOSFET of Claim 29 wherein said epitaxial layer comprises two sublayers having different doping concentrations.

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- 36. (Original) The power MOSFET of Claim 29 comprising a body region of said second conductivity type in said epitaxial layer.
- 37. (Original) The power MOSFET of Claim 36 wherein a lower border of said body region is at a level below a bottom of said trench.
- 38. (Original) The power MOSFET of Claim 37 wherein said body region extends to said substrate.
 - 39. (Original) A power MOSFET comprising:

a substrate of a first conductivity type;

an epitaxial layer on said substrate, said epitaxial layer generally being of a second conductivity type opposite to said first conductivity type, a trench extending from a surface of said epitaxial layer through said epitaxial layer and into said substrate;

an insulating layer lining a bottom and a sidewall of said trench;

a conductive gate in said trench; and

a source region of said first conductivity type adjacent said surface of said epitaxial layer and a sidewall of said trench.

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